App. F. IX-4

1936-37
(E7.)

Previous References

E7, 110-36-1

File No. 110-36

Serial Nos. 2

Letter References.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for November 1936

SUBJECT.

Report on the state of work in the Railway Audit Office, Mysore for the quarter ending 30-6-1936

WD 0418—GPB—22,500—29-8-36

G.7. 110-36-2

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please quote reference to No. Rys. 143 One Report will be reviewed

FINANCIAL F... C... 1699 19 NOV. 1936 GEN'L & REV. ... II.

COMPTROLLER'S OFFICE, BANGALORE,
Dated the 17th November 1936.

FINANCIAL SECRETARY 18 NOV. 1936 No.

Rajasevanipuna
S. Shamanna, Esq., B.A.,
Financial Secretary to the Govt. of Mysore,
Bangalore.

Sir,

I have the honor to forward herewith the Report on the work of the Railway Audit Office for the quarter ending 30th September 1936 together with my remarks thereon for the information of Government.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Subs for perusal. HSecy 19/11

MSR

Review on the state of work in the Railway Audit Office for the quarter ending 30th September 1936.

==========

Page (1) Item (6). Bills issued to Departments.

The particular Departments that have not yet returned the bills and their dates from which they were pending are not noted.

Page 2 III. Registers (1) (d).

In the column of work completed it is shown that July 1936 accounts have been reconciled while in the last column it is stated that June 1936 and July 1936 accounts will be reconciled in a fortnight. Clear and correct particulars may be noted.

Page 3. ... Review of Reports.

Why 13 Reports are pending in the Traffic Book Section and when they were received in office are not stated.

The remark "about a dozen reports pending in the Coaching Section" is vague. The exact number outstanding has to be noted. Action for disposal has to be expedited. Whether the inspection of the Office of District Traffic Superintendent has since been taken up and completed may be intimated.

Page 3. ... Ticket Printing Item (3).

Whether the District Traffic Superintendent has been particularly advised of the instances of persistent default may be noted.

Page 4. ... Bills received but not audited and paid during the month.

The reason for the delay in auditing and paying one supplemental bill received on 2nd September 1936 should have been clearly detailed, whether the bill has since been passed and why it was pending so long may be intimated.

Page 4. Item (6). Disallowance Lists, etc.

The number shown against Departments is large. Timely reminders should be issued to secure their expeditious disposal.

Page 5 Item (2). Audit advice.

Dates of issue of audit advice should invariably be noted in future reports.

Page 5 Item (4). Capital -Book of objections and final disposals.

The remark July 1936 is not clear. Have all outstanding objections to end of July 1936 been finally disposed of?

Page 6. Bills pending in audit (Revenue).

Pending at the end of last month	2
and during the month ...	4

The remark "under correspondence and verification" does not disclose the reasons for pendency. Details pertaining to the dates of receipts of such bills and the period of pendency should be invariably noted in future reports. Whether the bills have since been passed may be intimated.

Page 7 Item (4). Reconciliation of Stores Balances etc.

The submission of this report may be expedited. Vide also my Inspection Report.

Page 8 Item (7) The remark nil is not clear. Are no objection books maintained in the Stores Audit Section?

" Item (8) Monthly account summaries unaccepted at the end of the month.

In such cases the period of pendency should be specified.

Page 12 Item (7) Filing of Declarations.

How the balance of 8 has been arrived at may be elucidated.

" Item (8) 2 cases pending settlement.

The disposal of the cases should be expedited. Period of pendency in audit is not noted.

Page 14. ... Number of letters pending for more than one month.

The number pending in the Expenditure Section is stated to be 13 which is rather large. whether these have been since disposed of may be noted. Arrangements have to be made to keep the outstandings at a minimum.

Comptroller.

MSR

17/11

Govt.

A.O. 121 and 122

MYSORE RAILWAYS

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF

September 1936.

No. C 469
ENCLS.

OFFICE OF THE AUDITOR,

Mysore, dated 9-10-1936.

Forwarded with compliments to the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

M. Viswaraja Urs

Auditor Mysore Railways.

WD 270—GBPM—100 books—3-9-1934.

MYSORE RAILWAYS.

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF September 1936.

ACTUAL DATE OF SUBMISSION 19.10.1936.

No.	Particulars	Month or period up to which the work should be completed.	Month or period up to which the work is actually completed on the date of submission of the report.	Reasons for arrears Remarks if any.
	I. TRAFFIC AUDIT.			
1	Preparation of Approximate Return of Traffic ~~for the month of~~ ..... for	P.E 20-9-36	P.E 20-9-36	No arrears.
2	Preparation of Audited Return of Traffic ~~for the month of~~	July 1936	July 1936	— do —
3	Preparation of Statement of irregularities in Tickets ~~for the month of~~	August 1936	August 1936	
4	Preparation of Statement of Missing Tickets	— do —	— do —	
5	Preparation of Summary of Telegraph transactions ~~during the month of~~ ..... (adjustable by the Government of India Telegraph Department).	— do —	no transaction for July 1936.	
6	Bills issued to Departments—			

Vouchers brought to debit in the Audit Office Balance Sheet	Bills prepared and issued	Bills accepted by parties		Bills returned unaccepted	Uncleared bills over 3 months old
No.	No.	No.		No.	No.
1407	62	13	24	Nil	15

Out of 15 Items, 6 have been cleared and action to clear the balance is being taken.

No.	Particulars	Month or period upto which the work should be completed.	Month upto which the work is actually completed on the date of submission	Remarks
7	Preparation of Statement of unaccounted Way Bills by the Foreign Railways	for 14-9-36 For what month	Date of despatch 14-9-36	
8	Do Invoices do do .... Preparation of	June 1936	18/20 - 9 - 1936	
9	Last Division Sheet due—	— do —	15 - 9 - 1936	
	Coaching	August 1936	Date of despatch from this office was 28/9/36	
	Goods	— do —	~~Date of despatch~~ 10-8-36 Date of despatch 2-9-36	
			20-8-36 14-9-36	
			31-8-36 22-9-36	
	II. Returns Received.			
1	Particulars of Stations from which information for the approximate return has not ~~been~~ been received.	Nil	Nil	
2	Returns of Stations and Division Sheets from Foreign Railways without which Audited Return completed and sent.	None	None	
	III. Registers.			
1	Reconciliation of the following:—			
	(*a*) T.A. 6 and 6A Registers (*b*) Audit Office Balance Sheet } compared with Traffic Book	Verification and reconciliation effected till the end of	July 1936.	
	(*c*) Traffic Book with General Books	May 1936		Reconciliation for 6/36 and 7/36 will be completed in a fortnight.
	(*d*) Traffic Book with Statistical Books....	July 1936	July 1936	

2	Stations inspected by G.O's. for the month	Srinivaspur Tarekere, Narasimharajapura Agasarahalli, and Channarayapatna		
3	Stations due but not inspected by G.O's. for the month	— Nil —		
	IV. Review of Reports.			
1	Stations not inspected by I.T.A. during the quarter as per programme	one Station	Since taken up on 3.10.36	
2	Verification and review of reports pending	~~18~~ 13 reports are pending e.g. 12 " "		
3	Offices due but not inspected by G.O's. for the month	Traffic Supts' Office Shimoga.	Not inspected during the month.	
4	Offices inspected by G.O's. for the month	— Nil —	—	
	V. Periodical Returns due during the Month but not received.			
	Ticket Printing.			
1	Indents of Stations due but not received for Q E Commencing 1-10-36	Channarayapatna. Bidadi, Chikjajur	- -	Reported to Traffic Supts Bangalore & Shimoga. Vide Messages Nos 87 & 88 of 2.10.1936.
2	Indents received but not yet complied with during the month	Closed per and Mandya		These two indents are also completed and complied with.
3	Stations if any which have been issuing Blank Card Tickets instead of Printed Card Tickets and the cause for non-supply of tickets.	Certain Stations on M.A.Rly issue Blank Cards for short periods. Tickets have since been supplied to these Stations. No delay is due to Non-submissions of indents from Stations in time which is being reported to Traffic authorities every Month.		
	Forms.			
1	Indents due but not received	Indents received on the due dates.		
2	Indents received but not yet complied	Indents received, were complied with.		
3	Irregular indents	— Nil —	-	
	General Audit.			
	Establishment Audit (including Construction).			
1	Bills not received during the month as per programme	All regular bills were received in time and passed for payment.		

No.	Particulars	Month or period up to which the work should be completed. State of	Month or period up to which the work is actually completed on the date of submission of Report.	Remarks
2	Bills received but not audited and paid during the month	one supplt: bill received on 2.9.36 is pending disposal.		
3	Reconciliation of the Establishment Audit Register with Allocation Registers.	to end of July 1936	to end of July 1936	
4	Completion of Service Registers and the Records of Service	passed up to date	—	
5	Returns due from the Establishment Section during the month but not sent—			

Government	Agent	Comptroller	Other Departments, Government and Administration
Nil	Statement of transactions under hyd. dated to end of July 1936.	Nil	— Nil —

6	Disallowance lists issued, replies received and final disposals ...	O/S Audit 19	Replies 39	Issued 34	Received 34	Disposed of 41	Bal. Audit 12	Bal. Replies 39

EXPENDITURE AUDIT.

Capital Construction.

1	Accounts of Divisions not received for audit	— Nil	— Nil —

No.	Particulars	State of Work	Month or period up to which the work should be completed.	Month or period up to which the work is actually completed on the date of submission of the Report	Remarks
	(2) Miscellaneous Advances		Agrees to end of July 36	To end of July 36	
	(3) Deposits		—do—	—do—	
	Completion of registers for remittance transaction and agreement with the ledger balances—				
	(*a*) Exchange Accounts— (1) Uncashed cheques		To end of July 36	To end of June 36	Civil Exchange a/cs for 7/36 awaited from the Comptroller.
	(2) Balances under "IV Items adjustable by Railways", ...		To end of July 1936	To end of [illegible] 36	Civil Exchange B/S for July 1936 awaited from the Comptroller.
	(*b*) Inter-departmental transfers—				
	Transfers between Capital and Revenue		—do—	" July 1936	
	Capital.				
1	Completion of Capital Journal and Ledger		To end of July 1936	To end of July 36	
2	Certificates furnished as to the reconciliation of figures in the following:—				
	(1) Open Line Capital Works Registers		—do—	—do—	
	(2) Do Rolling Stock Registers		—do—	—do—	
	(3) Do Stores Suspense Balances		—do—	—do—	

2	Adjustment of Capital transactions	— do —	— do —
3	Adjustment of Revenue transactions—		
	(1) Provisional	— do —	— do —
	(2) Actual		
4	Reconciliation of these adjustments with those transferred in exchange accounts by the Comptroller.	— do —	June 1936
5	Agreement of the figures accounted for with those in the Capital and Revenue Accounts received from M. & S. M. Ry. Co.	year ending March'36	year ending March 1936
~~6~~	~~Half Yearly Report to Government of excesses over sanction to estimates and budget grant.~~		
~~7~~	~~Registers of authorisations to the Bank for advances required by the Company and adjustments thereof.~~		

BOOKS AND BUDGET.

Revenue.

1	Completion of Revenue Journal and Ledger	~~Posted to end of~~ To end of July'36	To end of July 1936
2	Account Current for Revenue transactions	Do	— do —
3	Completion of Suspense Registers and agreement with balances in the Revenue Ledger--		
	(1) Demands payable	Agreed to end of July 1936	

Monthly Report, etc.—*contd.*

No.	Particulars	Month & Period of which the work should be completed.	Month & period of which the work actually completed or date of submission of report.	Remarks
5	Completion of the following Registers— (i) Registers of English Indents compared with grant			
	(ii) Register of Stores in transit	Posted ~~to end of~~ July 36 and closed accounts. Postings for July 1936 are on hand.		
	(iii) Register of Stock adjustment			
6	Bills received but pending audit	- Nil -	Nil -	
7	Book of objections and final disposal therein—			

No. of items		No. of items cleared	Balance	
At the end of last month	During the month		No.	Amount
-	-	-	-	-

— Nil —

8	Monthly account summaries unaccepted at the end of the month ...	One from St. D/c. Sapdl- St Low. not yet rec'd. Remarked on T.O. 59 dt 12/4/37 of 30.9.36.		
	OLD OPEN LINE (RAILWAYS WORKED BY THE M. & S. M. RY.)			
1	Register of works for the Old Open Line	July 1936	upto end of June 36	cap: Exp: Statement need after the close of July 36 accts. July 36 transactions will be adjusted in the accounts for 8/36

2	Completion of Allocation Registers and agreement with the demands payable account.	Completed to end of July 1936		
3	Reconciliation of the Allocation Registers with the departmental books.	Do do	A. Reconciliation for July 36 is being attended by the Departl clerk D.E. To end of July 36 E.F.Q. - To end of June 36 (Supple)	
4	Book of objections and disposals	Issued to end of June 1936 (Final)		
	STORES AUDIT.			
1	Completion—			
	(i) Priced Ledgers	To end of Sept 1936	Posted to end of 25/9/36	The issue Notes for 26.9.36 to 30.9.36 were received on 5.10.36 and they have since been posted with the rest
	(ii) Register of Stores Purchases			
	(iii) Do Sales	~~Posted up to~~ July 1936	Posted and closed July 1936 accts.	Postings for Sept: 1936 on hand.
	(iv) Do Mis. Advances (English Indents)			
	(v) Do Deposits			
2	Returns not received from depots for completion of ledgers during the month.	-	RRR from 25.9.36 DR 9 (A Hand) 27.9.36 " (B Hand) 26.9.36	-
3	Agreement of—			
	(i) Depot Ledgers with Priced Ledgers (quantities only)	September 1936	Agreed to end of 1/9/36	The reconciliation of P&O materials of Hascem Dr. is being done.
	(ii) Priced Ledgers with balance in Capital Ledger	July 1936	" " of July 36	
4	Reconciliation of the balance in the following Suspense Registers with the Capital Ledger balances—			
	(i) Stores purchases	July 1936	Agreed for the Month of July 36	Old differences under Stores Purchases and Sales are under verification and a report will be submitted to Comptroller in due course.
	(ii) Stores sales			
	(iii) Miscellaneous advances			
	(iv) Deposits			

No.	Particulars	Month & year up to which the work should be ~~State of~~ Completed	Month & year to which the work is actually completed on the date of submission of the Report.	Remarks
	(*b*) Items of payments adjusted in excess of those adjusted in the books of the Audit Office.	–	–	
	(*c*) Items of payments adjusted short of those adjusted in the books of the Audit Office.	–	–	

(*d*) Amount outstanding in the Miscellaneous advance account on account of private jobs and progress of adjustments		Debits during the month		Adjusted during the month		Items unadjusted at the end of the month under report	
No.	Amount	No.	Amount	No.	Amount	No.	Amount
	×	50	Rs 947-11-3	16	Rs 293-10-0	34	Rs 654-1-3 ×

× Items adjusted at the end of each Month.
(33) Rs 746-2-3 Items debited (17) Rs 201-9-0

* Due to part adjustment of 3 items with the Statement of outlay for July 36

3	Registers of Rolling Stock and agreement with departmental registers....	~~Verified to end of~~ July 36	July 1936	
4	Reconciliation of the Workshop suspense balance with that in the Capital Ledger.	~~Do~~ ——do	——	
5	Book of objection and disposals	~~Issued to end of~~		

REVENUE (*Open Line*).

1 Bills pending audit—

(1) Number outstanding at the end of previous month and (2) Number received during the month	Number pending	Cause for delay
(1) 3 (2) 200	6	2 Bills under correspondence. 4 " " Verification.

2	Issue of Audit advice	July 1936	July 1936
3	Receipt of vouchers from treasuries for audit	August 1936	Aug: 1936
4	Completion of objection books	July 1936	July 1936
5	Sub-Registers, month for which completed	—	—
	CAPITAL (*Open Line*).		
1	Number of Bills received up to 25th pending audit against that received with reasons.	- Nil -	- Nil -
2	Completion of Works Register and agreement of totals therein with the Capital Ledger.	July 1936	July 1936
3	Estimates received for scrutiny for which certificate not furnished with reasons.	- Nil -	- Nil -
4	Book of objections, final disposals	July 1936	July 1936
5	Completion Reports (if any) on hand with reasons for delay in disposal.	- Nil -	- Nil -
6	Statement of Expenditure on Capital Works supplied to departments	July 1936	July 1936
	WORKSHOP ACCOUNTS.		
1	Account for the month of	Received ~~on~~ July 1936	
2	Journal entries for ..... given to books	On ... —	
	(*a*) Items adjusted in the accounts of the Workshop without accepted vouchers but kept in suspense by audit.	—	—

	(4) Do other Suspense Balances referring to—		
	(*a*) Capital Works	— do —	— do —
	(*b*) Workshops	— do —	— do —
	General.		
1	Completion and submission of the Account Current to Comptroller	July 1936 accounts sent- ~~Month~~ 17.9.36. ~~Date of submission~~	
2	Receipt of Exchange Accounts from Comptroller	Exchange Accts for June'36 received on 2-9-36. Note for June (Trial) and July 1936 awaited.	
	PROVIDENT FUND ACCOUNTS.		
1	Posting of the Fund Registers for the month of ..... —	August 1936	August 1936
	(1) Compulsory deposits	— do —	— do —
	(2) Security deposits	— do —	— do —
2	Posting monthly balances	~~Posted to the end of~~ ..... — do —	— do —
3	Posting of Check Register	July 1936	July 1936
4	Agreement of figures in the Revenue Check Register with the Revenue Ledger.	— do —	— do —
	Half-Yearly.		
5	Calculation of bonus to be credited to subscribers	To end of March 36	To end of March 1936
	Annual.		
6	Issue of annual accounts to subscribers	— do —	— do —

Letter and Unofficial files	Number less than one month old	Number more than one month old	Date of receipt, earliest reference	Remarks
1. Undisposed references in the several sections—				
Traffic Audit.				
Ticket Printing	-	-	-	
Coaching	-	-	-	6 current letters pending on 1/60/36 of which 4 are since disposed of.
Goods	-	-	-	
Statistics	-	-	-	
Traffic Book	1	-	-	Since disposed of.
General Audit.				
Establishment	1	2	17-7-36	
Expenditure	12	13	11-5-36	
Stores Audit.				
Books and Budget	-	-	-	
Cash and Pay	-	-	-	
Records	2			
Old Open Line	one N.O. file and 2 letters	-	9.9.36	out of 2 refs: one is disposed of and the other will be disposed of within a week.
		-	21.9.36	one N.O. file re B.V. Transportation Schools will be returned with replies this week
2. Number of letters issued for which replies due—				
Traffic Audit.				
Ticket Printing	-	-	-	
Coaching	-	-	-	
Goods	-	-	-	
Statistics	-	-	-	
Traffic Book	-	-	-	

General Audit.			
1. Establishment	—	2	15-8-36
2. Expenditure	2	3	4-8-36
3. Old Open Line	—	—	—
4. Books and Budget	—	—	—
5. Cash and Pay	—	—	—
6. Records	—	—	—
7. Stores	—	—	—
3. Number of drafts approved on the penultimate working day for which fair copies were not ready by the end of the month.	None	—	
4. Number of fair copies signed on the last day which were not despatched on that day.	00	—	
5. Number of letters despatched by the penultimate day not indexed and returned to section by the last day.	Nil	—	
6. Tickets due for destruction during the month under standing orders and the action taken.	June 1936	June 36	
7. Whether the following items of work are up to date:—			
(1) Office Imprest Account	yes	30-9-36.	
(2) Stationery Register	yes		
(3) Furniture Register	yes		
(4) Forms Ledger	yes		
(5) Library Register	yes		
(6) Filing and binding of vouchers, etc.	yes Posting of Vouchers	for July 1936 in hand.	
(7) Posting correction slip to Codes, Manuals, Service Regulation, etc.	up to date.		

No.	Particulars	Month by preceding by which the State of Work should be completed.	Month by which the Work actually completed or the reason for non-completion if Report	Remarks
7	*General.* Filing of Declarations—			

Declaration due at the end of last month	New subscribers during the month	Total due	Declarations received and filed	Bal.
41	-	41	9	81

No.	Particulars
8	Settlement Cases—

Number to be settled at the end of the previous month	Number received during the month	Total	Number settled during the month	Balance
3	3	6	-	6

4 cases since settled.
2 " will be settled shortly.

No.	Particulars
9	Withdrawal Applications and their Disposal—

Number on hand at the end of the previous month	Number received during the month	Total	Number of applications sanctioned	Balance
8	39	47	39	8

(Nos 96 to 103) None pending in Audit Office certified and sent to Asst Mysore for sanction.

	VOUCHERS.			
1	Post-audit of vouchers	20 end of July '36	July 1936	
2	Filing of vouchers, C.O. 7's .... vouchers	September 1936 July 1936	September '36 July 1936	
	CASH AND PAY SECTION.			
1	Date on which Cash Book for last day of the month under report closed.	20 end of Aug 1936 (5/9/36)	20 end of Aug 1936	(5-9/36)
2	Check of the Pay Masters' Cash Book with—			
	(*a*) Office Cash Book .... for Aug 1936	20 end of Sept 1936	20 end of Sept 1936	
	(*b*) Pay Clerks' Cash Books	30 · 9 · 36	30 · 9 · 36	
3	Preparation of C.O. 9 Register up to .... 21 · 9 · 36	21 · 9 · 36	21 · 9 · 36	

	End of		During July 1936		Total		
	No.	Amount	No.	Amount	No.	Amount	
Capital—			1	2062-0-0	1	2062-0-0	A.S.Rly construction.
(*a*) Want of estimate			-	-	-	-	
(*b*) Excess over estimate			2	2023-0-0	2	2023-0-0	
(*c*) Want of appropriation			1	574-0-0	1	574-0-0	
(*d*) Excess over appropriation			-	-	-	-	
(*e*) Miscellaneous irregularities			-	-			
Revenue—							
(*a*) Want of estimate			-	-	-	-	The above irregularities were brought to the notice of departmental through S.? Statement.
(*b*) Excess over estimate			-	-			
(*c*) Want of appropriation			1	938-0-0	1	938-0-0	
(*d*) Excess over appropriation			-	-	-	-	
(*e*) Miscellaneous irregularities			-	-	-	-	

Initials of Superintendents in charge of Sections—

T.A.				E. A.	X. A.	B. B.	C. & P.	Stores	O.O.L.	Forms and Records
T.P.	Chg.	Goods	T.B.							
19/10	19/10	15/10	14/10	15/10	14/10	15/10	15/10	15/10	15/10	15/10

Auditor, Mysore Railways T.V. Venkataramiah

ANNEXURE I.

No.	Particulars of the Return	Due to	Due date	Date of despatch
	TRAFFIC AUDIT.			
	Monthly.			
1	Statement of Percentage of Earnings due to M. & S. M. Railways Traffic hauled by Mysore Railways trains between Yeswantapur and Yelahanka.	M. & S. M. Ry.	15th of the 2nd month	21-9-36
2	Statement of principal commodities for July 1936	Agent	25th of the 2nd month following.	25-9-36
3	Cotton Traffic Statement .... —do—	Do	Do	25-9-36
	Quarterly.			
4	Rail Borne Statement .... for June 36.	Director of Statistics	6 weeks after the close of the month.	25-9-36
5	Mineral Traffic Statement ....—do—	Director of Geological Department.	Do	2-9-8 36
6	Wagon Mileage Statement .... July 36...	Traffic Manager	Do	25-9-36
7	Coaching Audit Advices for the month of	Stations	Do	24-9-36
8	Goods Audit Advices for the month of ..... "	Do	Do	17-9-36
9	Abstract of Home Line Passes for the month of Aug' 36..	Agent	25th of the month following.	25-9-36
10	Statement of Foreign Line P.T.O.'s for the month of Aug'36	Chief Auditors of all Foreign Railways.	10th of the month following.	14-9-36
11	Account Current of Through Traffic for the month of July'36.	All Foreign Railways	15th day of the 2nd following month.	17-9-36
12	Summary of Coaching Stock interchanged for the month of	C. A. A., M. & S. M. Railway	30 days after the close of the month.	3 9 36

	General Audit.			
	Daily.			
13	Daily Summaries	All Departments	Daily	Sent to end of 25.9.36
	Weekly.			
14	Statement of Cheques drawn on the Bank of Bombay	Comptroller	Every Saturday	27.9.36
	Monthly.			
15	Monthly Summary	All Departments	5th of every month	for Aug 1936 sent on 10.9.36
16	Statement of Grant outlay and Balance of Foreign purchase	Comptroller	1st of every month	—
17	Statement of Stores transactions....	Agent and C.S.K.	18th of every month	Statement to end of July 36 sent on 26.9.36
18	Statement of Workshop made articles	Loco. and Carr. Superintendent	5th of every month	" for Aug 1936 sent on 12.9.36
19	Intimation of actual consumption of coal	Do do	18th of every month	28.9.36
20	Yearly Statement of Stores transactions	Government through the Agent	30th September of the succeeding year.	Accts for June & July 1936 were closed on 10-9-36. The yearly Statement of Stores is under preparation and will be sent early.
21	(*a*) Revenue Statistics (Lines worked by Government)	Financial Secretary, Comptroller, General Secretary, Railway Secretary, Secretary for Representative Assembly and Legislative Council.	10th of the 2nd month	14-9-36
	(*b*) Do (M. & S. M. Railway)		Soon after the information is received from the Company.	1-10-36
22	(*a*) Monthly List of Transfers (Debited)	Construction Division	1st week of the month following.	4-9-1936
	(*b*) Do (Credited)	....	Do	— do —
23	Consolidated receipt for treasury remittances....	Treasury Officers	Do	14-9-36
24	Statement of Capital Expenditure	Agent	Last week of the 2nd succeeding month.	30-9-36
25	Monthly Account Current with necessary schedules accompanying the same.	Comptroller	20th of the 2nd succeeding month.	17-9-36
26	Monthly Exchange Accounts for June, July 1936 & July 1936	Do	22nd of the 2nd succeeding month.	12.9.36 / 23.9.36 / 30.9.36 — Ex. Ac. for 6/36 received here for June & July 36 awaited yet.
27	Bills for amounts payable to or receivable from Mysore and Kolar District Boards.	Presidents of District Boards	Last week of the 2nd succeeding month.	

ANNEXURE I—*concld.*

No.	Particulars of the Return	Due to	Due date	Date of despatch
28	Audit Notes on the Workshop Accounts	Loco. and Carr. Superintendent	20th of every month	5-10-36
29	O. I. Statement for Capital Works	Do ; do	25th of every month	6-10-36
30	Capital Outlay Statement (Workshop)	Agent	Do	5-10-36
31	Statement of Objectionable Items	Executive Engineer, Mysore and Hassan.	Monthly	6-10-36
32	Statement of Capital Outlay on Works	Agent	Do	6-10-36
33	Statement of Monthly Revenue Expenditure	Do	25th of every month	5-10-36
34	Statement of Revenue Objectionable Items	Departmental Officers	Do	5-9-36
	Quarterly.			
35	Provincial O. I. Statement	Railway Secretary	Quarterly	18-6-36
36	Statement showing the Railway finance and development....	Do	15th January, April, July and October of each year.	None are filled in whenever forms are need from the Govt.
37	Quarterly O.I. Statement	Agent	Once a quarter	—
38	Annual accounts to subscribers (P.F.)	All Departments	30th June	25-7-36
	Yearly.			
39	Review of Balances	Financial Secretary and Comptroller.	After the close of the annual accounts (before the end of December).	15-5-36 (Printed copy for 1934-35)
40	Annual account current between Civil and Railway Departments.	Comptroller	Do	11-11-35

ANNEXURE II.

Name of Register	Period of scrutiny	Date of last scrutiny
Register of Coaching Traffic	Monthly	
Register of Passengers, Excess Fares, Parcels and Luggage, etc.	Do	
Register of H. C. and Dogs	Do	
Register of Goods Traffic	Do	1-10-1936
Do Sundries	Do	
Do Principal Commodities	Do	
Do Train-miles	Do	
Traffic Book	Do	15-9-36
Audit Office Balance Sheet	Do	26-9-36
Register of Bills recoverable	Do	3-10-36
Register of Unaccounted for Traffic "To Pay" (Goods)	Do	15-9-36
Do do "Paid" do	Do	
Do do "To Pay" (Coaching)	Do	14-9-36
Do do "Paid" do	Do	

ANNEXURE III.

Particulars of the Return	Due from	Due date	Date of receipt
GENERAL AUDIT.			
Daily.			
Daily Report of Receipts and Issues	Depot Store-keepers	Daily	DRR received on 14-9-36 DR 9 (Road) 26-9-36 " (B.G.) 25-9-36
Weekly.			
Approximate Return of Traffic for the Worked Lines	M. & S.M. Ry.	One week after the period to which the Return relates.	Received in time
Monthly.			
Monthly Statement of Approximate Receipts and Expenditure	M. & S.M. Ry.	25th of the 2nd month following.	25-9-36
Statement of Capital Expenditure incurred by the M. & S.M. Ry. on all Capital Works.	Chief Auditor and Accountant	10th of the 3rd month following.	28-9-36
Statement of discrepancies noticed in the Account Current by the Comptroller.	Comptroller	Before the end of the 2nd succeeding month.	nil
Monthly Audited Returns of the Traffic for the Worked Lines	Railway Secretary	15th of the 3rd month following.	23-9-36
List of Unpaid Wages	Pay Clerks	Before the end of the 2nd month following.	30-9-36
Returns of Receipts and Expenditure of Worked Lines	M. & S.M. Ry.	15th of the following month.	1-10-36
Monthly Accounts (Capital) from Divisions	Divisional Officers	....	22-9-36
Monthly Return of Coal and Fuel Received and Issued	Loco. Dapartment	15th of the following month.	Return for P/M received on 14-9-36.

Monthly Account received form M. & S.M. Ry. Company Home Board Payments.	....	....	—
Statement of non-receipt and short receipt of coal	Loco. and Carr. Superintendent	15th of each month	Short from 16 7/36 & 15 8/36 read only on 16 9/36.
Wagons diverted from one station to another	Do do	Do	" for 8/36 read on 16-9-36
Coal bills passed for payment	Do do	Do	All the coal supplies in 8/36 passed for part
Permanent-way materials	Executive Engineers of Mysore and Hassan Districts.	10th of each month ...	Return for 7/36 not yet recd. (Hassan) on 16-9-36. 17-9-36 (Mysore)
Non-stock articles remaining unissued	Depot Store-keepers	1st of every month	Short for 7/36 read on 10-9-36
Amount paid in London to Inspectors by London Agents	Comptroller	Every quarter	QE 31/7/36 read on 13-8-36
Balance Return of permanent-way materials	Executive Engineers	30th July	Not yet recd from Executive Engr (Hassan
Statement of receipts and payments of B.-C.L. Railway Company....	Chairman, B.-C.L. Railway	First week of the month succeeding.	2-9-36
Local purchase statement	Loco. and Carr. Superintendent	15th of every month....	16-9-36
Statement of advances made to Workshop staff on Extra Muster Roll.	Do do	4th of every month	5-9-36
Labour Pay Sheets	Do do	Do	5-9-36
Capital outlay statement on Rolling Stock	Do do	15th of every month	28-9-36
Balance Return of Tools and Plants for year ending 30-6-36.	Executive Engineers	After the close of the year.	Executive Engineers have been reminded.
Statement of bills passed on different treasuries	Executive Engineer (Cons.)	1st of every month	4-9-36
List of passed bills paid by treasuries	Do do	10th of every month	10-9-36
Accounts of the Division	Do do	20th of every month	22-9-36
Half-yearly Return of Tools and Plant .... 30-6-36.	Do do	25th of January and July of each year.	4-8-36
Half-yearly Return of materials at site account of works 30-6-36	Do do	Do do	20-8-36
Review of financial position	Do do	20th of the month following the half-year.	Executive Engineers have been reminded.
Tools and Plant Return (Surveys)	Survey Officers	Monthly	Nil.
Do half-yearly	Do	10th of the month following the close of the half-year.	

ANNEXURE III—*concld.*

Particulars of the Return	Due to	Due date	Date of despatch
Monthly.			
Statements of Life Insurance Premia	Insurance Secretary	Last week of the 2nd following month.	26 - 9 - 36
Form B	Agent, Railway Secretary and Financial Secretary.	22nd of the 2nd following month.	23 - 9 - 36
Statements of Transactions of Provident Fund Institution	Agent	Last week of the 2nd following month.	20 and 27 June sent on 7-9 36
Statement of Bonus withheld by orders of Agent	Do	Do	—
Statement of Unpaid Wages....	Departments	Before the end of the 2nd succeeding month	24 - 9 36 & 30 - 9 - 36
Statement of Revenue and Expenditure	Agent	Last week of the 2nd succeeding month.	3 - 10 - 36
Quarterly.			
Yearly Balance Return	Store Depots	10th July ...	Reconciliation of disagreed items with the Board is over and those under that are being done.
Report of objectionable Expenditure and Irregularities in the Railway Department.	Comptroller	25th December, March, June and September.	3 — 10 — 36
Statement of Prosecutions undertaken by Railway Audit Department.	Agent	10th April, July, October and January.	↗
Statement of Pension Applications pending disposal	Government	Do	none
Statement of Pension Contribution (adjustment)	Comptroller	15th April, July, October and January.	—
Half-yearly.			
Comparative Statement of Stores Balance	M. & S.M. Ry.	Before the 15th of the 5th month following.	8 - 8 - 36
List of important objections outstanding	Comptroller	10th April and October	—
Statement of Dismissals of and above the rank of menials	Government	10th January and July	—
Classified List of Establishment	Agent	Do	20 - 3 - 36

Annual.

Establishment Rolls 36-37	Agent	~~15th February~~ 30th March 1936	30-3-36
Triennial Forecast	Do	Do	—
Detail Capital Budget 36-37	Do	~~Soon after Government allot funds for Railways.~~ 6-4-36	discontinued - under orders of Govt. 4-4-36
Statement of Details for Budget	Do	~~Before the 10th March~~	24-4-36 Accounts Govt allotted funds for Rys.
Capital and Revenue Accounts for the Worked Lines ...	Secretary for Railways	20th June	24-8-36
Capital and Revenue Accounts (Railways worked by Mysore Government). Year ending 30th June 1935	Agent, Railway Secretary, etc.	31st October	Manuscript ltr sent on 8-10-35 and printed copy on 2-1-36.
Notes on the above	Do do	15th November	2-1-36 (Printed copy)
Statement of Income-tax due by B.-C.L. Railway Co. on surplus profits.	Special Collector and Railway Secretary.	....	This is being submitted by the Chairman direct.
Administration Report on Railways in Mysore for the official year (July to June). 34-35	Agent	15th October	30-9-35 The report for 35-36 sent on 2-10-36.
Administration Report on Railways worked by Government for the Railway year (April to March). 35-36	Railway Board (through the Agent)	1st July	12-6-36
Authorization Rolls	Agent	13th March	7-4-36
Portions relating to Railways in the General Budget Estimates of the State. 1936-37	Comptroller	~~9th March~~ 1936. as for Budget calendar	
Portions relating to Railways in the Finance and Revenue Accounts 36-37	Do	15th November	18-11-35
Appropriation Report—portions affecting Railways 34-35	Do	Before the end of November after the close of the annual accounts.	22-11-35
Statistical Information required for the Dewan for Dasara Speech 1935-36	Railway Secretary	About one month previous to the commencement of Dasara.	6-8-36
Confidential Reports on Gazetted Officers	Government	15th July	26-8-36
Return of Appointments given to members of backward communities	Do	15th February	14-3-36
Income-tax Return	Income-tax Commissioner	15th July	—

ANNEXURE IIIa.

Particulars of the Return	Due from	Due date	Date of receipt
TRAFFIC AUDIT.			
Daily.			
Ticket Collectors' Reports	Stations	Daily	Daily
Statement of non-issued and cut tickets	Do	Do	
Statement of Blank Card Paper tickets checked	Ticket-checking Station	Do	Recd on 4-9-36
Guard Reports	Guards	Do	Recd correctly.
Junction Return of Goods Stock Interchanged	Junction Stations	Do	Recd daily.
Weekly.			
Approximate Return	Stations	Monday	Received correctly.
Duplicate Abstracts of Goods forwarded from S.I. Railway	C. A. A., S. I. Railway	10th day after the close of the week or period.	Abstracts are being recd from S.I.Ry.
Goods Division Sheets	Auditors of Foreign Railways	23rd day after the close of the week or period.	O/S sheets received from each Rly.
Statement of unaccounted for Invoices	Do do	5th day of the 2nd following month.	
Extra Train Statement	Loco. Superintendent	Thursday	P.E 207 36 recd on 30.9.36
Train and Engine Mileage Statement	Do do	Do	— do — 30.9.36
Transmit Memo C I	Stations	On the 2nd day following the end of each week or period.	All recd correctly on due date except C.2 & N.T.H which was recd on 26.9.36 and C 3 of Mysore South on 17.9.36. Reported to O/C Supdt.
Do G I	Do	On the 3rd day following the end of each week or period.	All have been recd. Returns from Bhadravati, Hamsabelli, Sagar, Yelahanka and Petlabelli were recd late and the belated receipts as reported to the O/C Supdt.

Monthly.			
Junction Return of Coaching Stock interchanged	Junction Stations	Soon after the close of the month.	Received regularly
Duplicate Abstract of Parcels forwarded	Auditors of Foreign Railways	10th day after the close of the month.	20 . 9 . 36
Coaching Division Sheets ....for August.... 19 36....	Do do	5th day of 2nd month following.	Rec'd from 1st to 8th
Statement of Unaccounted for Way Bills	Do do	Do do	30 . 9 . 36
Statement of Home Line Passes for the month of	Departmental Officers	5th of month following.	Rec'd regularly.
Do do P.T.O.'s for the month of	Do do	Do do	— do —
Statement of Foreign Line P.T.O.'s for	Departmental Officers	15th of month following	— do —
Do do Passes for	Agent	15th of the following month.	— do —
Account Current of Through Traffic for	Auditors of Foreign Railways	15th of the 2nd month following.	— do —
Summary of hire Accounts for	Chief Auditor and Accountant, M. & S.M. Ry.	Last day of the following month.	5 . 10 . 36
Transit Memo C II	Stations	3rd day of the following month.	Vide remarks noted against C I
Do C III	Do	8th day of the following month.	— do — do —
Do G II	Do	2nd of the month following.	Vide remarks noted against G I
Do G III	Do	8th day of the month following.	

ANNEXURE IV.

Name of Register	Period of scrutiny	Date of last scrutiny
Revenue Abstracts, A, B, C, E, F and G	Monthly	5-10-36
Sales Account	Do	1-10-36
Purchase Account	Do	5-10-36
Pay Clerks' Cash Book	Do	30-9-36
Register of Objectionable Expenditure	Do	6-10-36
Do Bills (unaudited)	Do	21-9-36
Contractors' Ledger	Do	3-10-36
Scale Register	Do	30-9-36
Register of Capital Expenditure	Do	3-10-36
Do Miscellaneous Advances	Do n.a.	28-9-36 (S) 1 10/31 (x) 6 10/31
Do Deposits—Miscellaneous	Do Adv	" (S) 1 10/31 (x) 6 10/31
Cash Abstract Book	Do	5-9-36
Journal	Do	12-9-36
Ledger	Do	26-9-36
Progress Register (Exchange Accounts)	Do	28.9.36
Register of Monthly Account Current of Stores	Do	7-10-36
Provident Fund Check Registers	Do	7-10-36
Register of Imprests	Do	5-10-36
Do Workshop Labour	Do	8-10-36
Exchange Account Register	Do	28-9-36
Land Register	Do	2-9-36
Sub-Register	Do	—
Register of Works	Quarterly	6-10-36
Do Provident Fund Closed Accounts	Yearly	—
Do Unpaid Wages	Whenever a pay order is passed.	24-9-36 / 1-10-36
Service Register (Pensionable or Non-Pensionable).	Whenever a fresh entry is made.	10-10-36
Employment Register for Menials	Do ...	15-6-36
Salary and Travelling Allowance Audit Registers.	Do	30-9-36
Provident Fund Ledgers	Whenever a depositor is paid.	30.9.36